



3015 (02-09-04)

ANNUAL REPORT

OF

Name: STONE LAKE SANITARY DISTRICTPrincipal Office: STONE LAKE, WI 54876For the Year Ended: DECEMBER 31, 1998**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STONE LAKE SANITARY DISTRICT**Utility Address:** STONE LAKE, WI 54876**When was utility organized?** 7/11/1975**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: BARBARA RUPRECHT**Title:** TREASURER**Office Address:**

ROUTE 1

P.O. BOX 180

STONE LAKE, WI 54876

Telephone: (715) 865 - 2750**Fax Number:****E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR DANEIL L. THOLE CPA**Title:** PARTNER**Office Address:** TRACEY & THOLE, S.C., CPA'S

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR DANIEL L THOLE CPA**Title:** PARTNER**Office Address:** TRACY & THOLE, S.C., CPA'S

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 4/4/1999**Period covered by most recent audit:** 1-1-98 to 12-31-98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: BARBARA RUPRECHT**Title:** TREASURER**Office Address:**P.O. BOX 180
STONE LAKE, WI 54876**Telephone:** (715) 865 - 2750**Fax Number:****E-mail Address:**

Name: ERLENE WHALEN**Title:** SECRETARY**Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name: MIKE ROSSIO**Title:** SUPERINTENDENT**Office Address:**ROUTE 1
P.O. BOX 180
STONE LAKE, WI 54876**Telephone:****Fax Number:****E-mail Address:**

Name: NONE**Title:****Office Address:****Telephone:****Fax Number:****E-mail Address:**

Name of utility commission/committee: Stone Lake Sanitary Commission

Names of members of utility commission/committee:

MR GERALD BRADLEY, COMMISSION MEMBER

MR RONALD RUPRECHT, PRESIDENT

MR DUTCH WHALEN, COMMISSION MEMBER

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES

IDENTIFICATION AND OWNERSHIP

Date of Ordinance: 7/11/1975

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	28,171	28,230	1
Operating Expenses:			
Operation and Maintenance Expense (401)	16,924	15,579	2
Depreciation Expense (403)	11,813	11,705	3
Amortization Expense (404)	0	0	4
Taxes (408)	485	487	5
Total Operating Expenses	29,222	27,771	
Net Operating Income	(1,051)	459	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(1,051)	459	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,759	623	9
Miscellaneous Nonoperating Income (421)	1,124	307	10
Total Other Income	2,883	930	
Total Income	1,832	1,389	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	1,832	1,389	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,899	10,828	13
Amortization of Debt Discount and Expense (428)	922	969	14
Amortization of Premium on Debt--Cr. (429)			15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)			18
Total Interest Charges	10,821	11,797	
Net Income	(8,989)	(10,408)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	(243,734)	(231,447)	19
Balance Transferred from Income (433)	(8,989)	(10,408)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	1,879	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	(252,723)	(243,734)	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
Interest Revenue	1,759	4
Total (Acct. 419):	1,759	
Miscellaneous Nonoperating Income (421):		
Operating Income Sewer Utility	1,124	5
Total (Acct. 421):	1,124	
Miscellaneous Amortization (425):		
NONE		6
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		7
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		8
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		9
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		10
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		11
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	28,171	0	0	0	28,171	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	28,171	0	0	0	28,171	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	530,771	524,253	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	210,520	198,440	2
Net Utility Plant	320,251	325,813	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	547,438	531,804	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	238,227	225,924	4
Net Nonutility Property	309,211	305,880	
Investment in Municipality (123)	0	0	5
Other Investments (124)	25,999	0	6
Special Funds (125)	0	24,714	7
Total Other Property and Investments	335,210	330,594	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	27,004	14,102	8
Temporary Cash Investments (132)		7,163	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	4,286	4,218	11
Other Accounts Receivable (143)	7,657	7,602	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	218	236	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	1,776	1,626	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	40,941	34,947	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,906	5,828	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	4,654	6,981	20
Total Deferred Debits	9,560	12,809	
Total Assets and Other Debits	705,962	704,163	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	(252,723)	(243,734)	23
Total Proprietary Capital	(252,723)	(243,734)	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	152,366	161,035	26
Total Long-Term Debt	152,366	161,035	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	17,554	3,407	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	793	802	32
Other Current and Accrued Liabilities (238)	1,045	1,476	33
Total Current and Accrued Liabilities	19,392	5,685	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	786,927	781,177	38
Total Liabilities and Other Credits	705,962	704,163	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	529,227	0	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)	1,544				5
Construction Work in Progress (395)					6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	530,771	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	210,520	0	0	0	9
Total Accumulated Provision	210,520	0	0	0	
Net Utility Plant	320,251	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year	198,440				198,440	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	11,813				11,813	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	214				214	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	120				120	10
Other credits (specify):						11
					0	12
Total credits	12,147	0	0	0	12,147	13
Debits during year						14
Book cost of plant retired	67				67	15
Cost of removal					0	16
Other debits (specify):						17
					0	18
Total debits	67	0	0	0	67	19
Balance End of Year	210,520	0	0	0	210,520	20
Composite Depreciation Rate?	Yes					21
If yes, what is the rate?	2.28%					22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	531,804	15,634		547,438	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	531,804	15,634	0	547,438	
Less accum. prov. depr. & amort. (122)	225,924	12,303		238,227	3
Net Nonutility Property	305,880	3,331	0	309,211	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>0</u>

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
PROMISSORY NOTES DATED 12-27-95	922	428	4,906	1
Total			4,906	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	0	1
Changes during year (explain):		2
Balance end of year	0	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
PROMISSORY NOTE	12/27/1995	12/27/2005	6.50%	152,366	1
Total for Account 224				152,366	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	485	2
Charged electric department expense		3
Charged sewer department expense	436	4
Other (explain):		
NONE		5
Total Accruals and other credits	921	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	884	7
PSC Remainder Assessment	37	8
Other (explain):		
NONE		9
Total payments and other debits	921	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
PROMISSORY NOTES DATED 12-27-95	802	9,899	9,908	793	3
Subtotal	802	9,899	9,908	793	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	802	9,899	9,908	793	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	408,037	0	0	373,140	0	781,177	1
Add credits during year:							
For Services	2,750			3,000		5,750	2
For Mains						0	3
Other (specify):							
NONE						0	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	410,787	0	0	376,140	0	786,927	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						0	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
Water & Sewer Reserve Funds	25,999	2
Total (Acct. 124):	25,999	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	4,286	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	4,286	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	7,657	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	7,657	
Receivables from Municipality (145):		
Items Placed on Tax Roll	218	12
Total (Acct. 145):	218	
Prepayments (165):		
Prepaid Insurance	1,776	13
Total (Acct. 165):	1,776	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
Water Tank Painting	4,654	15
Total (Acct. 183):	4,654	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	17
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	525,968	0	0	0	525,968	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	204,480	0	0	0	204,480	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	409,412	0	0	0	409,412	6
Other (specify):					0	7
Average Net Rate Base	(87,924)	0	0	0	(87,924)	
Net Operating Income	(1,051)	0	0	0	(1,051)	8
Net Operating Income as a percent of						
Average Net Rate Base	N/A	N/A	N/A	N/A	N/A	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	(248,228)	3
Other (Specify):		4
Total Average Proprietary Capital	(248,228)	
Net Income		
Net Income	(8,989)	5
Percent Return on Proprietary Capital	N/A	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Amortization of water tank painting ok'ed in 1997.

Identification and Ownership - Contacts (Page iv)

ACCOUNTANT'S COMPILATION REPORT

April 4th, 1999

To The District Commission
Stone Lake Sanitary District
Stone Lake, Wisconsin

We have compiled the Annual Report of the Stone Lake Sanitary District for the year ended December 31, 1998 in accordance with standards established by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission information that is the representation of management. We have not audited or reviewed the Municipal Utility Annual Report and accordingly, do not express an opinion or any other form of assurance on this report. This annual report was compiled by us from financial statements for the same period which were previously audited as indicated in our report dated April 4, 1999. Nonfinancial statistical information was prepared by management.

The aforementioned report was compiled in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Tracey & Thole S.C.
Certified Public Accountants

April 4, 1999

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

May 20, 1999

Ms. Barbara Ruprecht, Treasurer
Stone Lake Sanitary District
Route 1
P.O. Box 180
Stone Lake, WI 54876-0180

1998 Analytical Review DWCCA-5730-PJL

Dear Ms. Ruprecht:

The Public Service Commission has completed their analytical review of your 1998 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1998 annual report.

Thank you for your efforts in preparing your 1998 annual report. If you have any questions, please feel free to contact me at (608) 267-9198.

Sincerely,

Peter J. Leege
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\leege\no prob CEM.doc

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	27,912	1
Total Sales of Water	27,912	
Other Operating Revenues		
Forfeited Discounts (470)	90	2
Other Water Revenues (474)	169	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	259	
Total Operating Revenues	28,171	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	11,380	5
General Operating Expenses (680-690)	5,544	6
Total Operation and Maintenance Expenses	16,924	
Other Operating Expenses		
Depreciation Expense (403)	11,813	7
Amortization Expense (404)		8
Taxes (408)	485	9
Total Other Operating Expenses	12,298	
Total Operating Expenses	29,222	
NET OPERATING INCOME	(1,051)	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	88	3,254	12,633	4
Commercial	31	791	3,543	5
Industrial				6
Total Metered Sales to General Customers (461)	119	4,045	16,176	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		10,222	8
Other Sales to Public Authorities (464)	6	495	1,514	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	127	4,540	27,912	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	10,222	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	10,222	
Forfeited Discounts (470):		
Customer late payment charges	90	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	90	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
Bulk Water Sales	169	8
Total Other Water Revenues (474)	169	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	4,153	1
Purchased Water (610)		2
Fuel or Power Purchased for Pumping (620)	1,129	3
Chemicals (630)		4
Supplies and Expenses (640)	2,560	5
Repairs of Water Plant (650)	2,941	6
Transportation Expenses (660)	597	7
Total Plant Operation and Maintenance Expenses	11,380	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	2,078	8
Office Supplies and Expenses (681)	976	9
Outside Services Employed (682)	975	10
Insurance Expense (684)	1,515	11
Employees Pensions and Benefits (686)		12
Regulatory Commission Expenses (688)		13
Miscellaneous General Expenses (689)		14
Uncollectible Accounts (690)		15
Total General Operating Expenses	5,544	
Total Operation and Maintenance Expenses	16,924	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent	Not applicable to this entity		1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			2
Net property tax equivalent		0	
Social Security	Direct based upon payroll costs	448	3
PSC Remainder Assessment	Allocation not applicable	37	4
Other (specify): NONE			5
Total tax expense		485	

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	150		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	150	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,483		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	42,597		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	44,080	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	15,878	3,332	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	25,592		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,467		20
Total Pumping Plant	42,937	3,332	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			150	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	150	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,483	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			42,597	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	44,080	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			19,210	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			25,592	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,467	20
Total Pumping Plant	0	0	46,269	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			0	23
Total Water Treatment Plant	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			0	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	82,552		26
Transmission and Distribution Mains (343)	283,390		27
Fire Mains (344)	0		28
Services (345)	32,304	2,860	29
Meters (346)	8,299	393	30
Hydrants (348)	27,093		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	433,638	3,253	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,300		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	604		38
Other Tangible Property (390)	0		39
Total General Plant	1,904	0	
Total utility plant in service directly assignable	522,709	6,585	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	522,709	6,585	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			82,552 26
Transmission and Distribution Mains (343)			283,390 27
Fire Mains (344)			0 28
Services (345)			35,164 29
Meters (346)	67		8,625 30
Hydrants (348)			27,093 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	67	0	436,824
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,300 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			604 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	1,904
Total utility plant in service directly assignable	67	0	529,227
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	67	0	529,227

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			399	399	1
February			370	370	2
March			411	411	3
April			392	392	4
May			417	417	5
June			418	418	6
July			462	462	7
August			472	472	8
September			488	488	9
October			445	445	10
November			416	416	11
December			377	377	12
Total for year	0	0	5,067	5,067	
Less: Measured or estimated water used in main flushing and water treatment during year				100	13
Less: Other utility use					14
Other utility use explanation:					15
Water pumped into distribution system				4,967	16
Less: Water sold				4,540	17
Losses and unaccounted for				427	18
Percent unaccounted for to the nearest whole percent (%)				9%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				55,900	21
Date of maximum: 9/17/1998					22
Cause of maximum:					23
Main Flushing					
Minimum gallons pumped by all methods in any one day during reporting year				8,200	24
Date of minimum: 4/1/1998					25
Total KWH used for pumping for the year				1,129	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL	#1	270	8	172,800	Yes	1

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1			1
Location	STONE LAKE			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	JACUZZI			5
Year Installed	1976			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	120			8
Pump Motor or Standby Engine Mfr	JACUZZI			10
Year Installed	1976			11
Type	ELECTRIC			12
Horsepower	10			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1976		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	130		7
Total capacity in gallons	30,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	16,196	0	0	0	16,196
P	D	8.000	2,913	0	0	0	2,913
Total Within Municipality			19,109	0	0	0	19,109
Total Utility			19,109	0	0	0	19,109

1
2

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	112	5	0	0	117		1
M	1.000	5	0	0	0	5		2
M	1.500	1	0	0	0	1		3
P	2.000	2	0	0	0	2		4
Total Utility		120	5	0	0	125	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	118	5	1	0	122	30	1
1.000	1	0	0	0	1	0	2
1.500	1	0	0	0	1	0	3
2.000	1	0	0	0	1	0	4
Total:	121	5	1	0	125	30	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	88	29	0	5	0	0	122	1
1.000	0	1	0	0	0	0	1	2
1.500	0	0	0	1	0	0	1	3
2.000	0	1	0	0	0	0	1	4
Total:	88	31	0	6	0	0	125	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	34				34	2
Total Fire Hydrants	34	0	0	0	34	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	34
Number of distribution system valves end of year:	204
Number of distribution valves operated during year:	204

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-16)

WATER SERVICES

1. Additions for water service were financed by the customer
 2. There was no assessment against the property owners
 3. Services were installed by the property owner the basis for recording was cost five services were installed by this method
 4. No services installed were installed by the application of Cz-1.
 5. The five services installed were metal.
-